

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:

DELPHI CORPORATION, et.al.

Case No. 05-44481 (RDD)

Chapter 11

Debtors.

(Jointly Administered)

MARK S. FRANKEL (P41565)
JERRY M. ELLIS (P13163)
COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR P.C.
Attorneys for SPCP GROUP LLC
Claim No. 14143
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SPCP GROUP LLC AS ASSIGNEE OF
SOLUTION RECOVERY SERVICES INC.'S
RESPONSE TO THE DEBTOR IN POSSESSION'S
OBJECTION TO CLAIMS SUBJECT TO MODIFICATION

SPCP Group LLC, assignee of Solution Recovery Services Inc.,
by and through its attorneys, Couzens, Lansky, Fealk, Ellis, Roeder
& Lazar, P.C. for its Response states:

1. Solution Recovery Services Inc. filed an unsecured claim
in the amount of \$338,650.56 on July 31, 2006, in Case Number 05-
44640.

2. The Debtor in Possession has filed an objection asserting
that the Claim is subject to modification. The Claim is listed on
page 353 of the exhibits to the DIP's Objection.

3. The DIP provides no explanation as to why it believes
that the claim is subject to modification other than its omnibus
objection.

4. The Claim is for good and services sold and delivered to the DIP due before the filing of the bankruptcy.

5. Solution Recovery Services Inc.'s invoices totaling \$338,650.56 are attached hereto as Exhibit 1.

6. SPCP does not believe that any of the objections raised by the DIP in its pleadings apply to the claim by SPCP.

7. The claim is fully liquidated.

8. A response should be filed with SPCP's counsel at the address stated in the caption above and with the signature block below.

WHEREFOR, SPCP Group LLC, assignee of Solution Recovery Services Inc., prays this Honorable Court deny the relief sought by the Debtor in Possession as to its claim.

Respectfully submitted:

COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.

By: /s/ Mark S. Frankel
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